

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	Criminal No.	23cr10098
)		
v.)	Violations:	
)		
BRIAN T. KOBUS,)	<u>Counts One-Five:</u>	
)	Tax Evasion	
Defendant.)	(26 U.S.C. § 7201)	
)		

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At times material to this Indictment:

Introduction

1. Defendant BRIAN T. KOBUS resided in Durham, Connecticut.
2. Defendant KOBUS worked as a commercial fisherman and deckhand for various companies in Massachusetts, for which he received substantial compensation.
3. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering and enforcing the tax laws of the United States, and collecting taxes owed to the United States.
4. To accomplish its mission, the IRS used, among other means, various forms, returns, and return information that taxpayers and employers were required to file pursuant to the tax laws of the United States.
5. In the commercial fishing industry, companies paid compensation to deckhands like defendant KOBUS as non-employee independent contractors and were required by law to file

directly with the IRS at year end Forms 1099-MISC documenting, on Line 5, as “Fishing boat proceeds,” any compensation they paid to fishermen in excess of \$600.

6. The companies typically also provided a copy of the filed Form 1099-MISC directly to recipients such as defendant KOBUS, so that the fishermen could prepare and file their own individual tax returns, such as Forms 1040. If fishermen’s gross income exceeded the minimum filing requirement set by law for each year, fishermen were required to file and report their total income, any allowable deductions, and their tax liability.

7. Despite receiving substantial income well in excess of the minimum tax return filing requirements, as well as Forms 1099-MISC documenting that income from the fishing companies who paid him, defendant KOBUS failed to file individual tax returns for at least tax years 2017 through 2021, and failed to pay any tax on this income.

Defendant’s Tax Evasion

8. From in or about 2017 through 2021, defendant KOBUS attempted to evade income taxes due and owing on approximately \$1 million in income he received as a commercial fisherman.

9. It was part of his tax evasion that defendant KOBUS, in order to evade his income taxes for 2017 through 2021, cashed his paychecks to conceal the source and disposition of income he earned as a fisherman.

10. It was further part of his tax evasion that defendant KOBUS used the cash to pay for personal expenditures as a way to further conceal his financial activity.

COUNTS ONE THROUGH FIVE

Tax Evasion
(26 U.S.C. § 7201)

The Grand Jury further charges that:

11. Paragraphs 1 through 10 of this Indictment are incorporated by reference herein.
12. During the calendar years set forth in the table below, the defendant,

BRIAN T. KOBUS,

received taxable income, upon which there was a substantial tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before the dates set forth below, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service, defendant KOBUS, from on or about January of each calendar year to on or about the tax return due dates for each calendar year as set forth in the table below, in the District of Massachusetts and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, by committing the following affirmative acts, among others: (1) cashing income checks to conceal the nature, source, and disposition of the payments he received; and (2) using cash to pay for personal expenditures:


Count	Tax Year	Date Return Due
1	2017	April 17, 2018
2	2018	April 15, 2019
3	2019	July 15, 2020
4	2020	May 17, 2021
5	2021	April 18, 2022


All in violation of Title 26, United States Code, Section 7201.

A TRUE BILL


FOREPERSON OF THE GRAND JURY

DAVID A. HUBBERT
Deputy Assistant Attorney General
United States Department of Justice, Tax Division

By: 
JOHN N. KANE, JR.
Assistant Chief, Northern Criminal Enforcement Section

By: 
MATTHEW L. COFER
Trial Attorney, Northern Criminal Enforcement Section

DISTRICT OF MASSACHUSETTS: April 6, 2023

Returned into the District Court by the Grand Jurors and filed.


DEPUTY CLERK